

Form 1040		U.S. Individual Income Tax Return		2016		OMB No. 1545-0074		IRS Use Only — Do not write or staple in this space.	
For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning				2016, ending		20		See separate instructions.	
Your first name and initial				Last name		Your social security number			
ANGELYNE LLYNE									
If a joint return, spouse's first name and initial				Last name		Spouse's social security number			
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.		▲ Make sure the SSN(s) above and on line 6c are correct.			
Foreign country name				Foreign province/state/country		Foreign postal code		Presidential Election Campaign	
								Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
Filing Status				1 ☒ Single		4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.		5 ☐ Qualifying widow(er) with dependent child	
Check only one box.				2 ☐ Married filing jointly (even if only one had income)					
				3 ☐ Married filing separately. Enter spouse's SSN above & full name here.					
Exemptions				6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.		b ☐ Spouse.		Boxes checked on 6a and 6b. No. of children on 6c who:	
				c Dependents:		(2) Dependent's social security number		(3) Dependent's relationship to you	
				(1) First name Last name				(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)	
If more than four dependents, see instructions and check here.								• lived with you	
								• did not live with you due to divorce or separation (see instructions)	
								Dependents on 6c not entered above.	
								Add numbers on lines above.	
				d Total number of exemptions claimed.				1	
Income				7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7			
				8a Taxable interest. Attach Schedule B if required.		8a			
				b Tax-exempt interest. Do not include on line 8a.		8b			
				9a Ordinary dividends. Attach Schedule B if required.		9a			
				b Qualified dividends.		9b			
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.				10 Taxable refunds, credits, or offsets of state and local income taxes.		10			
				11 Alimony received.		11			
				12 Business income or (loss). Attach Schedule C or C-EZ.		12		219.	
If you did not get a W-2, see instructions.				13 Capital gain or (loss). Attach Schedule D if required. If not required, check here.		13			
				14 Other gains or (losses). Attach Form 4797.		14			
				15a IRA distributions.		15a		b Taxable amount	
				16a Pensions and annuities.		16a		b Taxable amount	
				17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.		17			
				18 Farm income or (loss). Attach Schedule F.		18			
				19 Unemployment compensation.		19			
				20a Social security benefits.		20a		b Taxable amount	
				21 Other income. List type and amount.		21			
				22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.		22		219.	
Adjusted Gross Income				23 Educator expenses.		23			
				24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.		24			
				25 Health savings account deduction. Attach Form 8889.		25			
				26 Moving expenses. Attach Form 3903.		26			
				27 Deductible part of self-employment tax. Attach Schedule SE.		27			
				28 Self-employed SEP, SIMPLE, and qualified plans.		28			
				29 Self-employed health insurance deduction.		29			
				30 Penalty on early withdrawal of savings.		30			
				31a Alimony paid b Recipient's SSN.		31a			
				32 IRA deduction.		32			
				33 Student loan interest deduction.		33			
				34 Tuition and fees. Attach Form 8917.		34			
				35 Domestic production activities deduction. Attach Form 8903.		35			
				36 Add lines 23 through 35.		36		0.	
				37 Subtract line 36 from line 22. This is your adjusted gross income.		37		219.	

Tax and Credits

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,300

Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,300

38 Amount from line 37 (adjusted gross income) 38

39a Check ☐ You were born before January 2, 1952, ☐ Blind. ☐ Spouse was born before January 2, 1952, ☐ Blind. Total boxes checked 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40

41 Subtract line 40 from line 38. 41

42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs. 42

43 Taxable income. Subtract line 42 from line 41. 43

If line 42 is more than line 41, enter -0-

44 Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐b ☐ Form 4972. 44

45 Alternative minimum tax (see instructions). Attach Form 6251. 45

46 Excess advance premium tax credit repayment. Attach Form 8962. 46

47 Add lines 44, 45, and 46. 47

48 Foreign tax credit. Attach Form 1116 if required. 48

49 Credit for child and dependent care expenses. Attach Form 2441. 49

50 Education credits from Form 8863, line 19. 50

51 Retirement savings contributions credit. Attach Form 8880. 51

52 Child tax credit. Attach Schedule 8812, if required. 52

53 Residential energy credits. Attach Form 5695. 53

54 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 54

55 Add lines 48 through 54. These are your total credits. 55

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-. 56

Other Taxes

57 Self-employment tax. Attach Schedule SE. 57

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919. 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. 59

60a Household employment taxes from Schedule H. 60a

b First-time homebuyer credit repayment. Attach Form 5405 if required. 60b

61 Health care: individual responsibility (see instructions) Full-year coverage ☐ 6162 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs; enter code(s) 62

63 Add lines 56 through 62. This is your total tax. 63

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099. 64

65 2016 estimated tax payments and amount applied from 2015 return. 65

66a Earned income credit (EIC). 66a

b Nonrefundable combat pay election. 66b

67 Additional child tax credit. Attach Schedule 8812. 67

68 American opportunity credit from Form 8863, line 8. 68

69 Net premium tax credit. Attach Form 8962. 69

70 Amount paid with request for extension to file. 70

71 Excess social security and tier 1 RRTA tax withheld. 71

72 Credit for federal tax on fuels. Attach Form 4136. 72

73 Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐ 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments. 74

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid. 75

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. 76a

b Routing number. XXXXXXXXXX c Type: ☐ Checking ☐ Savings

d Account number. XXXXXXXXXXXXXXXXXXXXXXXX

77 Amount of line 75 you want applied to your 2017 estimated tax. 77

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions. 78

79 Estimated tax penalty (see instructions) 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name STEVEN Z FREEMAN, CPA

Phone no. (805) 495-4211

Personal identification number (PIN)

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name

STEVEN Z FREEMAN, CPA

Preparer's signature

STEVEN Z FREEMAN, CPA

Date

7/07/21

Check ☐ if self-employed

PTIN

P00369599

Firm's name FREEMAN & ASSOCIATES

Firm's address 2251 E THOUSAND OAKS BLVD.

Firm's EIN 95-3227316

Phone no. (805) 495-4211

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2016

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

ANGELYNE LLYNE

A Principal business or profession, including product or service (see instructions)

MODELING

C Business name. If no separate business name, leave blank.

B Enter code from instructions

► **711510**

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2016? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2016, check here. ☐

I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

J If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. ☐	1	45,524.
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	45,524.
4 Cost of goods sold (from line 42)	4	10,587.
5 Gross profit. Subtract line 4 from line 3.	5	34,937.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6.	7	34,937.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising.	8	3,407.	18 Office expense (see instructions)	18	371.
9 Car and truck expenses (see instructions)	9	13,754.	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property.	20b	8,400.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	729.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel.	24a	535.
b Other.	16b		b Deductible meals and entertainment (see instructions)	24b	314.
17 Legal and professional services.	17		25 Utilities.	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	7,208.
			b Reserved for future use.	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	34,718.			
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	219.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	219.			

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you must attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation. ☐ Yes ☐ No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35 2,146.
36 Purchases less cost of items withdrawn for personal use.	36 10,715.
37 Cost of labor. Do not include any amounts paid to yourself.	37
38 Materials and supplies.	38
39 Other costs.	39
40 Add lines 35 through 39.	40 12,861.
41 Inventory at end of year.	41 2,274.
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42 10,587.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

DUES AND SUBSCRIPTIONS	360.
INTERNET	480.
STORAGE	3,600.
TELEPHONE	2,768.
48 Total other expenses. Enter here and on line 27a	48 7,208.

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), Child Tax Credit (CTC), and American Opportunity Tax Credit (AOTC)
 ▶ To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
 ▶ Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.

OMB No. 1545-1629

2016Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

ANGELYNE LLYNE

Enter preparer's name and PTIN

STEVEN Z FREEMAN, CPA P00369599

Taxpayer identification number

Due Diligence Requirements

Please complete the appropriate column for all credits claimed on this return (check all that apply).	EIC	CTC/ACTC	AOTC
1 Did you complete the return based on information for tax year 2016 provided by the taxpayer or reasonably obtained by you?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
3 Did you satisfy the knowledge requirement? Answer 'Yes' only if you can answer 'Yes' to both 3a and 3b. To meet the knowledge requirement, did you:	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
a Interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
4 Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? (If 'Yes,' answer questions 4a and 4b. If 'No,' go to question 5.)	☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No
a Did you make reasonable inquiries to determine the correct or complete information?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
5 Did you satisfy the record retention requirement? To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
In addition to your notes from the interview with the taxpayer, list those documents, if any, that you relied on.			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
a Did you complete the required recertification form(s)?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
8 If the taxpayer is reporting self-employment income, did you ask adequate questions to prepare a complete and correct Form 1040, Schedule C?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (2016)

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to question 10.)

	EIC	CTC/ACTC	AOTC
9a Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules), and have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed?	☒ Yes ☐ No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☒ Yes ☐ No		

Due Diligence Questions for Returns Claiming CTC and/or additional CTC (If the return does not claim CTC or Additional CTC, go to question 11.)

10a Does the child reside with the taxpayer who is claiming the CTC/ACTC? (If 'Yes,' go to question 10c. If 'No,' answer question 10b.)	☐ Yes ☐ No
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?	☐ Yes ☐ No
c Have you determined that the taxpayer has not released the claim to another person?	☐ Yes ☐ No

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to *Credit Eligibility Certification*.)

11 Did the taxpayer provide substantiation such as a Form 1098-T and receipts for the qualified tuition and related expenses for the claimed AOTC?	☐ Yes ☐ No
--	--

► You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:

- A. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
- B. Submit Form 8867 in the manner required;
- C. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s); **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of Form 8867,
 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

- If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.

Credit Eligibility Certification

12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct and complete?	☒ Yes ☐ No
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Form 8867 (2016)

Form **8965**Department of the Treasury
Internal Revenue Service**Health Coverage Exemptions**

► Attach to Form 1040, Form 1040A, or Form 1040EZ.
► Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

OMB No. 1545-0074

2016Attachment
Sequence No. **75**

Name as shown on return

ANGELYNE LLYNE

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here. ☒

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
9				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
10				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
11				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
12				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
13				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Form **4562**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

ANGELYNE LLYNE

Business or activity to which this form relates

SCHEDULE C - ANGELYNE LLYNE**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016Attachment
Sequence No. **179****Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

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Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24 b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).								
								25
26 Property used more than 50% in a qualified business use:								
CORVETTE 201	1/01/16	50.62						
27 Property used 50% or less in a qualified business use:								
CORVETTE	1/01/11	47.83						
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.								28 0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29 0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)	20,400		5,070									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	19,900		5,530									
33 Total miles driven during the year. Add lines 30 through 32	40,300		10,600									
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?		X		X								
36 Is another vehicle available for personal use?	X		X									

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
43 Amortization of costs that began before your 2016 tax year.					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

ANGELYNE LLYNE

VEHICLE EXPENSES - SCHEDULE C
MODELING

	CORVETTE	CORVETTE 2015
1. DATE PLACED IN SERVICE	1/01/11	1/01/16
2. TOTAL MILEAGE	10,600	40,300
3. BUSINESS MILEAGE	5,070	20,400
4. BUSINESS USE PERCENTAGE (DIVIDE LINE 3 BY LINE 2)	0.4783	0.5062
STANDARD MILEAGE RATE:		
5. MULTIPLY LINE 3 BY 54 CENTS (.54)	2,738.	11,016.
DEPR. PORTION OF MILEAGE (24 CENTS PER MILE)	1,217.	4,896.
OPER. EXP. PORTION OF MILEAGE (30 CENTS PER MILE)	1,521.	6,120.
ACTUAL EXPENSES:		
6. GASOLINE, LUBE AND OIL		
7. REPAIRS		
8. TIRES		
9. INSURANCE		
10. MISCELLANEOUS		
11. AUTO LICENSE (EXCEPT PERSONAL PROPERTY TAXES)		
12. VALUE OF EMPLOYER-PROVIDED VEHICLE		
13. VEHICLE RENT OR LEASE (LESS INCLUSION)		
14. ADD LINES 6 THROUGH 13	0.	0.
15. MULTIPLY LINE 14 BY LINE 4		
16. DEPRECIATION AND SECTION 179 DEDUCTION		
17. ADD LINES 15 AND 16	0.	0.
TOTAL VEHICLE EXPENSES:	STD MILEAGE	STD MILEAGE
18. ENTER LINE 5 OR LINE 17	2,738.	11,016.
19. PARKING FEES AND TOLLS		
20. ADD LINES 18 AND 19	2,738.	11,016.
VEHICLE EXPENSE ALLOCATION:		
21. CAR AND TRUCK EXPENSES	2,738.	11,016.
22. DEPRECIATION		
23. VEHICLE RENT OR LEASE PAYMENTS		
24. ADD LINES 21, 22, AND 23	2,738.	11,016.
25. INTEREST EXPENSE (BUSINESS PORTION)		
26. TAXES AND LICENSES (BUSINESS PORTION)		
27. PERSONAL PROPERTY TAXES (SCHEDULE A)		

ANGELYNE LLYNE

VEHICLE EXPENSES - SCHEDULE C
MODELING

	<u>CORVETTE</u>	<u>CORVETTE 2015</u>
1. DATE PLACED IN SERVICE	1/01/11	1/01/16
2. TOTAL MILEAGE	10,600	40,300
3. BUSINESS MILEAGE	5,070	20,400
4. BUSINESS USE PERCENTAGE (DIVIDE LINE 3 BY LINE 2)	0.4783	0.5062

STANDARD MILEAGE RATE:

5. MULTIPLY LINE 3 BY 54 CENTS (.54)	2,738.	11,016.
DEPR. PORTION OF MILEAGE (24 CENTS PER MILE)	1,217.	4,896.
OPER. EXP. PORTION OF MILEAGE (30 CENTS PER MILE)	1,521.	6,120.

ACTUAL EXPENSES:

6. GASOLINE, LUBE AND OIL		
7. REPAIRS		
8. TIRES		
9. INSURANCE		
10. MISCELLANEOUS		
11. AUTO LICENSE (EXCEPT PERSONAL PROPERTY TAXES)		
12. VALUE OF EMPLOYER-PROVIDED VEHICLE		
13. VEHICLE RENT OR LEASE (LESS INCLUSION)		
14. ADD LINES 6 THROUGH 13	0.	0.
15. MULTIPLY LINE 14 BY LINE 4		
16. DEPRECIATION AND SECTION 179 DEDUCTION		
17. ADD LINES 15 AND 16	0.	0.

TOTAL VEHICLE EXPENSES:

	<u>STD MILEAGE</u>	<u>STD MILEAGE</u>
18. ENTER LINE 5 OR LINE 17	2,738.	11,016.
19. PARKING FEES AND TOLLS		
20. ADD LINES 18 AND 19	2,738.	11,016.

VEHICLE EXPENSE ALLOCATION:

21. CAR AND TRUCK EXPENSES	2,738.	11,016.
22. DEPRECIATION		
23. VEHICLE RENT OR LEASE PAYMENTS		
24. ADD LINES 21, 22, AND 23	2,738.	11,016.
25. INTEREST EXPENSE (BUSINESS PORTION)		
26. TAXES AND LICENSES (BUSINESS PORTION)		
27. PERSONAL PROPERTY TAXES (SCHEDULE A)		